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Financing of the United Nations Observer Mission in Georgia

Revised budget for the United Nations Observer Mission in Georgia for the period from 1 July 2009 to 30 June 2010

Report of the Secretary-General

Contents

		Page
I.	Mandate and planned results	4
	A. Overall	4
	B. Planning assumptions and mission support initiatives	4
	C. Results-based-budgeting frameworks	6
II.	Financial resources	9
	A. Overall	9
	B. Contingent-owned equipment: major equipment and self-sustainment	10
III.	Analysis of variances	11
IV.	Actions to be taken by the General Assembly	14
V.	Summary of follow-up action taken to implement recommendations of the United Nations Board of Auditors and the Office of Internal Oversight Services	14
	A. Board of Auditors	14
	B. Office of Internal Oversight Services	16
Annex		
	Organization chart	17
	Map	18

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Summary

By its resolution 1866 (2009), the Security Council decided to extend the mandate of the United Nations Observer Mission in Georgia (UNOMIG) until 15 June 2009. The mandate of the Mission was not extended beyond that date.

The initial budget for UNOMIG for the period from 1 July 2009 to 30 June 2010 was contained in the report of the Secretary-General dated 15 January 2009 (A/63/684) and amounted to $38,838,500 gross ($36,295,700 net).

The General Assembly, in its resolution 63/293, appropriated an amount of $15 million for the administrative liquidation of the Mission for the period from 1 July to 31 December 2009 and decided to apportion among Member States the amount of $10 million for the period from 1 July to 31 December 2009. The Assembly also requested the Secretary-General to submit the administrative liquidation budget for the Mission for consideration by the General Assembly at the main part of its sixty-fourth session.

In view of the fact that the mandate of the Mission was not extended beyond 15 June 2009, the present report contains the revised budget for UNOMIG for the period from 1 July to 31 October 2009, which amounts to $10,946,000 gross ($10,012,500 net).

The budget provides for the repatriation of 103 military observers and 13 United Nations police officers present in the Mission area as at 1 July 2009, the planned reduction of 98 international staff and the separation of 203 national staff, as well as for the administrative liquidation of the Mission during the four-month period from 1 July to 31 October 2009.

In view of the cessation of the Mission's substantive, military and United Nations police activities on 15 June 2009, the total resource requirements for UNOMIG for the financial period from 1 July to 31 October 2009 have been linked to the Mission's objective to accomplish effective and efficient administrative liquidation of the Mission by 31 October 2009.

The explanations of variances in resource levels, both human resources and financial resources, have been linked, where applicable, to specific outputs planned by the Mission as indicated in the support component framework.

Financial resources

(Thousands of United States dollars. Budget year is from 1 July to 30 June.)

Category	Apportionment (2008/09)	Initial apportionment (2009/10)	Revised estimates (2009/10)	Variance	
				Amount	Percentage
Military and police personnel	4 733.9	670.7	456.3	(214.4)	(32.0)
Civilian personnel	19 895.3	10 274.0	7 803.3	(2 470.7)	(24.0)
Operational costs	9 855.0	4 055.3	2 686.4	(1 368.9)	(33.8)
Gross requirements	**34 484.2**	**15 000.0**	**10 946.0**	**(4 054.0)**	**(27.0)**
Staff assessment income	2 413.7	1 057.9	933.5	(124.4)	(11.8)
Net requirements	**32 070.5**	**13 942.1**	**10 012.5**	**(3 929.6)**	**(28.2)**
Voluntary contributions in kind (budgeted)	—	—	—	—	—
Total requirements	**34 484.2**	**15 000.0**	**10 946.0**	**(4 054.0)**	**(27.0)**

Human resources[a]

	Planned (July-October 2009)			
	July 2009	August 2009	September 2009	October 2009
Military observers	103	5	5	0
United Nations police	13	0	0	0
International staff	98	82	64	49
National staff[b]	202	140	20	20
Temporary positions[c]				
National staff	1	1	1	1
Total staff	**417**	**228**	**90**	**70**

[a] Representing the highest level of authorized strength.
[b] Including National Officers and national General Service staff.
[c] Funded under general temporary assistance.

The actions to be taken by the General Assembly are set out in section IV of the present report.

I. Mandate and planned results

A. Overall

1. The mandate of the United Nations Observer Mission in Georgia (UNOMIG) was established by the Security Council in its resolution 858 (1993), expanded in its resolution 937 (1994) and extended in subsequent resolutions of the Council. The Council, by its resolution 1866 (2009), decided to extend the mandate of the Mission until 15 June 2009. The mandate was not extended by the Council beyond that date.

2. The initial budget for the Mission for the period from 1 July 2009 to 30 June 2010 was contained in the report of the Secretary-General on the financing of the Mission dated 15 January 2009 (A/63/684) and amounted to $38,838,500 gross ($36,295,700 net).

3. The General Assembly, in its resolution 63/293, appropriated an amount of $15 million for the administrative liquidation of the Mission for the period from 1 July to 31 December 2009 and decided to apportion among Member States the amount of $10 million for the period from 1 July to 31 December 2009. The Assembly also requested the Secretary-General to submit the administrative liquidation budget for the Mission for consideration by the General Assembly at the main part of its sixty-fourth session.

4. In view of the fact that the Mission's mandate was not extended beyond 15 June 2009, the present report contains the revised budget for UNOMIG for the financial period from 1 July to 31 October 2009, which amounts to $10,946,000 gross ($10,012,500 net).

5. The revised budget reflects the actual deployment of military, United Nations police, international and national staff posts as at 1 July 2009. It provides for the repatriation of the 103 military observers and the 13 United Nations police officers present in the Mission area as at 1 July 2009, the planned reduction of 98 international staff and the separation of 203 national staff (including 1 temporary position), as well as for the administrative liquidation of the Mission during the four-month period from 1 July to 31 October 2009.

6. The total resource requirements for UNOMIG for the financial period from 1 July to 31 October 2009 have been linked to the Mission's objective to accomplish effective and efficient administrative liquidation of the Mission by 31 October 2009.

7. The explanations of variances in resource levels, both human and financial resources, have been linked, where applicable, to specific outputs planned by the Mission as indicated in the support component framework.

B. Planning assumptions and mission support initiatives

8. Owing to the fact that the UNOMIG mandate was not extended beyond 15 June 2009, this report includes the liquidation activities to be carried out from 1 July to 31 October 2009, as follows: (a) the repatriation of military observers and United Nations police officers deployed in the Mission area as at 1 July 2009; (b) the closing of substantive offices and repatriation of substantive staff; (c) the finalization in consultation with United Nations Headquarters of the assets disposal

plan, including the destination of assets to be transferred to other peacekeeping operations; (d) the disposal of the Mission's assets, including their transfer to peacekeeping and peacebuilding missions, redeployment to the Office of the United Nations High Commissioner for Refugees in Georgia and the sale of assets to other international organizations; and (e) the development of a plan for the placement of international substantive and support staff in other peacekeeping missions.

9. The Mission's administrative liquidation planning assumptions are based on the cooperation of the host Government and local authorities in the expeditious completion of the liquidation process, including through the provision of free movement of UNOMIG personnel and safe access to locations from which United Nations-owned equipment will need to be recovered, and the issuance of Customs clearances. Plans for the disposal of the Mission's assets through their transfer to other peacekeeping operations and to the United Nations Logistics Base in Brindisi, Italy, for future use, are in progress. Substantive civilian personnel not required for the liquidation will be repatriated and the administrative closing of substantive offices will be completed by 31 August 2009 with the exception of three Professional staff who would remain to assist with residual substantive tasks.

10. The military and United Nations police activities were terminated on 15 June 2009, and the Mission initiated the repatriation of 103 military observers and 13 United Nations police officers present in the Mission area as at 1 July 2009. The repatriation was completed by 31 July 2009 with the exception of five military observers, members of the German medical team, needed to provide medical coverage for the remaining personnel during the liquidation period, whose repatriation will be concluded by 30 September 2009.

11. The main objective of the support component will be the completion of the administrative liquidation of the Mission. During the liquidation period, the Mission will provide maintenance, restoration to original condition and handover of the Mission headquarters in Sukhumi, two sector headquarters in Gali and Zugdidi including the logistics base in Zugdidi, and the liaison office in Tbilisi. The Office of the Special Representative of the Secretary-General is located in the Mission's liaison office in Tbilisi and will close in the middle of August 2009. The Mission's headquarters in Sukhumi includes a second office for the Special Representative of the Secretary-General, as well as the permanent office of the Deputy Special Representative of the Secretary-General and the Chief of the Mission Support Division and will close at the end of September. The Mission's sector headquarters in Gali was closed at the end of July 2009, and the sector headquarters in Zugdidi will close at the end of October 2009. All travel of Mission personnel and transport of goods and services among these locations will continue to be handled by the Mission.

12. Hazardous and non-hazardous waste generated by the Mission will be collected and disposed of in an environment-friendly manner and in keeping with local laws. Provision has been made for shipping and refurbishment costs for the transfer of assets to the United Nations Logistics Base in Brindisi. Uninterrupted voice and data links will continue to be provided to and maintained for all areas of deployment. Movement of personnel (staff and visiting delegations), goods and services will be facilitated, and the health-care arrangements will be maintained until the end of the liquidation period. The operation of one MI-8 helicopter will cease on 31 July 2009 and the operation of one AN-24 fixed-wing aircraft will cease

on 10 August 2009. All 238 ground transport vehicles including 39 armoured vehicles will be transferred to other peacekeeping missions or sold. With respect to the Mission's civilian personnel, 98 international staff and 203 national staff (including 1 temporary position) will gradually be phased out from July to October 2009. National staff whose contractual period ends after the planned separation will receive termination indemnities in line with the staff rules and regulations.

13. Security services will continue to be provided to all personnel and facilities 24 hours a day, 7 days a week, and to all United Nations officials visiting the Mission until the completion of the liquidation period.

14. During the liquidation period the Mission will be headed by the Special Representative of the Secretary-General at the Assistant Secretary-General level. The proposed staffing establishment of UNOMIG will provide for the efficient and effective completion of the Mission administrative liquidation activities. The proposed downsizing will result in 98 international staff in July, 82 in August, 64 in September, and 49 in October. Deployment of national staff is planned at 202 staff in July, 140 in August, 20 in September, and 20 in October, but will be offset in part by replacements for national staff including 104 individual contractors in September and 47 in October. The Mission's administrative liquidation team will comprise core administrative, technical and logistical support personnel responsible for the administrative closing of the Mission and the completion of the liquidation tasks, including the closing of the Mission's premises and logistics base, the processing of vendor invoices and closing of remaining contracts, the reconciliation and closing of bank accounts and processing of final staff payments and separations.

C. Results-based-budgeting frameworks

Component 1: support

15. During the budget period, the Mission's support component will provide logistical, administrative and security services to accomplish the objective of effective and efficient completion of the administrative liquidation of the Mission by 31 October 2009. Support will be provided to the actual deployment at 1 July 2009 of 103 military observers and 13 United Nations police as well as to the civilian staffing establishment. The range of support will comprise the orderly repatriation of all military observers and United Nations police by the end of July 2009 with the exception of five military observers, members of the medical team, whose repatriation will be concluded by 30 September 2009, as well as the orderly repatriation of all substantive civilian staff not needed for liquidation by the end of August 2009, and the gradual phased repatriation and separation of support staff to be completed by 31 October 2009. The support will also cover services including the maintenance of health-care arrangements, information technology and communications, air and surface transport operations, supply operations, provision of security services mission-wide, as well as maintenance of office and accommodation facilities and their handover, with due regard to environmental considerations, to appropriate authorities, including private owners. The outputs presented in the support component framework indicate, where applicable, equipment in operation as at 1 July 2009. By 31 October 2009, the Mission will have completed the disposal of its assets in accordance with the Financial Regulations and Rules of the United Nations, subject to the cooperation of the local authorities.

Expected accomplishments	*Indicators of achievement*
1.1 Effective and efficient completion of the administrative liquidation of the Mission	1.1.1 Issuance of handover/takeover certificates by property owners, indemnifying UNOMIG from environmental and other liabilities in all 4 locations

Outputs

Service improvements

- Clean-up of the Mission area including collection and disposal of hazardous and non-hazardous waste generated by the Mission in an environment-friendly manner and the restoration of all sites, where appropriate, to their original condition
- Implementation of environmental protection measures at all locations vacated by the Mission

Military, police and civilian personnel

- Repatriation of an actual strength of 103 military observers and 13 United Nations police officers
- Administration of 301 civilian staff, comprising 98 international staff and 203 national staff (including 1 temporary position)
- Repatriation of 98 international staff and separation of 203 national staff

Facilities and infrastructure

- Maintenance and restoration of premises to the original condition and the handover of the Mission premises, including headquarters in Sukhumi, 2 sector headquarters in Gali and Zugdidi, the logistics base in Zugdidi, and the liaison office in Tbilisi in accordance with the liquidation schedule
- Sanitation, water supply and electricity services for all premises, including sewage and garbage collection and disposal
- Storage and supply of 75,000 litres of petrol, oil and lubricants for generators
- Maintenance and disposal of 6 fuel storage facilities for generators and vehicles in 6 locations according to the liquidation schedule

Ground transportation

- Operation, maintenance and disposal of 238 United Nations-owned vehicles, including 39 armoured vehicles, and 2 contingent-owned vehicles in 3 locations
- Supply of 30,000 litres of petrol, oil and lubricants for ground transportation

Air transportation

- Operation, maintenance and deposition of one AN-24 fixed-wing aircraft and one MI-8 rotary-wing aircraft. The operation of the MI-8 will cease on 31 July 2009 and the operation of the AN-24 will cease on 10 August 2009
- Supply of 72,524 litres of petrol, oil and lubricants for air operations

Communications

- Support, maintenance and disposal of a satellite network consisting of 1 Earth-station hub for voice, fax, video and data communications

- Support, maintenance and disposal of 5 very small aperture terminal (VSAT) systems, 11 telephone exchanges and 32 microwave links
- Support, maintenance and disposal of 33 high frequency, 778 very high frequency (VHF) repeaters and transceivers

Information technology

- Support, maintenance and disposal of 54 servers, 418 desktop computers, 127 laptop computers, 81 printers and 30 digital senders in 5 locations
- Support, maintenance and disposal of 16 local area networks (LAN) and wide area networks (WAN) for 450 users in 10 locations including Mission staff and other United Nations agencies
- Support, maintenance and disposal of the wireless network

Medical

- Operation and maintenance of 2 level-1 clinics in the Sukhumi headquarters and the Gali and Zugdidi sectors for Mission personnel, staff of other United Nations agencies and the local civilian population in emergency cases until the end of September

Security

- Provision of security services 24 hours a day, 7 days a week, for all premises throughout the Mission area
- Close protection services for senior Mission staff and visiting high-level official 24 hours a day, 7 days a week
- Operation, maintenance and disposal of closed-circuit television systems in Sukhumi, Zugdidi and Gali

Liquidation

- Disposition of approximately 4,217 assets with an inventory value of approximately $22.5 million through transfer to the United Nations Logistics Base in Brindisi, Italy, and to other peacekeeping and peacebuilding missions, as well as commercial disposal through sales and destruction of unusable items
- Reconciliation, verification and closing of 5 bank accounts
- Settlement of vendor and supplier invoices and closure of 37 contracts

External factors

The host Government and local authorities will cooperate in the liquidation process, including through provision of safe access to all locations, export of United Nations-owned equipment and the granting of appropriate permissions for the sale or disposal of assets locally when required

II. Financial resources

A. Overall

(Thousands of United States dollars. Budget year is 1 July to 30 June.)

Category	*Apportionment (2008/09)* (1)	*Initial apportionment (2009/10)* (2)	*Revised estimates (2009/10)* (3)	*Variance* Amount (4)=(3)-(2)	*Variance* Percentage (5)=(4)÷(2)
Military and police personnel					
Military observers	4 018.2	553.5	371.2	(182.3)	(32.9)
Military contingents	64.7	43.2	42.0	(1.2)	(2.8)
United Nations police	651.0	74.0	43.1	(30.9)	(41.8)
Formed police units	—	—	—	—	—
Subtotal	**4 733.9**	**670.7**	**456.3**	**(214.4)**	**(32.0)**
Civilian personnel					
International staff	15 569.3	7 617.8	4 504.6	(3 113.2)	(40.9)
National staff	4 235.1	2 560.2	2 971.5	411.3	16.1
United Nations Volunteers	41.6	—	—	—	—
General temporary assistance	49.3	96.0	327.2	231.2	240.8
Subtotal	**19 895.3**	**10 274.0**	**7 803.3**	**(2 470.7)**	**(24.0)**
Operational costs					
Government-provided personnel	—	—	—	—	—
Civilian electoral observers	—	—	—	—	—
Consultants	22.6	11.3	–	(11.3)	(100)
Official travel	442.8	103.3	339.2	235.9	228.4
Facilities and infrastructure	2 746.4	1 019.5	839.8	(179.7)	(17.6)
Ground transportation	1 691.9	233.1	73.6	(159.5)	(68.4)
Air transportation	2 317.2	1 049.5	211.5	(838.0)	(79.8)
Naval transportation	—	—	—	—	—
Communications	1 290.3	452.8	248.5	(204.3)	(45.1)
Information technology	810.5	179.4	44.8	(134.6)	(75.0)
Medical	55.1	45.5	11.0	(34.5)	(75.8)
Special equipment	2.8	—	—	—	—
Other supplies, services and equipment	475.4	960.9	918.0	(42.9)	(4.5)
Quick-impact projects	—	—	—	—	—
Subtotal	**9 855.0**	**4 055.3**	**2 686.4**	**(1 368.9)**	**(33.8)**
Gross requirements	**34 484.2**	**15 000.0**	**10 946.0**	**(4 054.0)**	**(27.0)**
Staff assessment income	2 413.7	1 057.9	933.5	(124.4)	(11.8)
Net requirements	**32 070.5**	**13 942.1**	**10 012.5**	**(3 929.6)**	**(28.2)**
Voluntary contributions in kind (budgeted)	—	—	—	—	—
Total requirements	**34 484.2**	**15 000.0**	**10 946.0**	**(4 054.0)**	**(27.0)**

B. Contingent-owned equipment: major equipment and self-sustainment

16. Requirements for the period from 1 July to 31 October 2009 are based on standard reimbursement rates for major equipment (wet lease) and self-sustainment in the total amount of $23,460 as follows:

(Thousands of United States dollars)

Category	*Estimated amount*
Major equipment	
Military contingents	18.5
Subtotal	**18.5**
Self-sustainment	
Medical	5.0
Subtotal	**5.0**
Total	**23.5**

Mission factors	*Percentage*	*Effective date*	*Last review date*
A. Applicable to Mission area			
Extreme environmental condition factor	0.7	1 July 1996	—
Intensified operational condition factor	0.8	1 July 1996	—
Hostile action/forced abandonment factor	1.0	1 July 1996	—
B. Applicable to home country			
Incremental transportation factor	0.5	1 January 2000	

III. Analysis of variances[1]

Reference

The present section describes the single largest contributing factor of each resource variance according to specific standard options encompassed in the four standard categories listed below:

- **Mandate**: variances caused by changes in the scale or scope of the mandate, or changes in the expected accomplishments as driven by the mandate
- **External**: variances caused by parties or situations external to the United Nations
- **Cost parameters**: variances caused by United Nations regulations, rules and policies
- **Management**: variances caused by management actions to achieve planned results more effectively (e.g. by reprioritizing or adding certain outputs) or efficiently (e.g. by taking measures to reduce personnel or operational inputs while maintaining the same level of outputs) and/or from performance-related issues (e.g. by having underestimated the costs or quantities of inputs required to produce a certain level of outputs, or by delayed recruitment)

	Variance	
Military observers	($182.3)	(32.9%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

17. The reduced requirements are attributable to an expeditious and orderly repatriation of military observers. Provision is made for the payment of mission subsistence allowance for 97 military observers at a daily rate of $78 for 18 days of July, 6 military observers for July, 5 military observers for August and September, and the average cost of $1,918 per one-way air ticket.

	Variance	
United Nations police	($30.9)	(41.8%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

18. The reduced requirements are attributable to an expeditious and orderly repatriation of United Nations police officers. Provision is made for the payment of mission subsistence allowance for 13 United Nations police officers at a daily rate of $78 for 16 days of July based on the liquidation plan.

[1] Resource variance amounts are expressed in thousands of United States dollars. Analysis is provided for variances of at least plus or minus 5 per cent or $100,000.

	Variance	
International staff	($3 113.2)	(40.9%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

19. The reduced requirements are attributable to the gradual and orderly phasing down of staff during the four-month liquidation period (July: 98; August: 82; September: 64; October: 49).

	Variance	
National staff	$411.3	16.1%

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

20. The increased requirements are due to the payment of termination indemnity to staff whose contractual period ends after the non-extension of the Mission mandate in accordance with the staff rules and regulations. The phasing down of staff will be gradual during the four-month liquidation period (July: 202; August: 140; September: 20; October: 20).

	Variance	
General temporary assistance	$231.2	240.8%

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

21. The increased requirements are due to the replacement of national staff mainly in the months of September and October with individual contractors, who are needed to assist in the administrative liquidation of the Mission (July: 6; August: 6; September: 103; October: 46). Provision is also made for 1 temporary national General Service staff member for four months.

	Variance	
Consultants	($11.3)	(100%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

22. No provision is made for consultants.

	Variance	
Official travel	$235.9	228.4%

- **Cost parameters: implementation of new contractual arrangements**

23. The increased requirements are attributable to implementation of new conditions of service for staff in non-family missions, pursuant to their approval by the General Assembly in its resolution 63/250. As a result staff who are required to travel on official business within the Mission area will receive payment of daily subsistence allowance instead of mission subsistence allowance. Provision is made for 181 trips within the Mission area and 18 trips outside the Mission area.

	Variance	
Facilities and infrastructure	($179.7)	(17.6%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

24. The reduced requirements are attributable to fewer months of maintenance services required; termination of rental contracts; non-provision of maintenance services for roads and bridges; and fewer litres of fuel required for generators owing to the liquidation of the Mission. This was partially offset by the provision of $350,000 for dismantling and restoration of facilities to their original condition in Gali and Zugdidi.

	Variance	
Ground transportation	($159.5)	(68.4%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

25. The reduced requirements are attributable to decrease in use of ground transportation. Provision is made for 30,000 litres at $0.78 per litre.

	Variance	
Air transportation	($838.0)	(79.8%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

26. The reduced requirements are attributable to lower number of flight hours during the liquidation period. The fixed-wing and helicopter contracts will be terminated on 10 August and 31 July 2009 respectively.

	Variance	
Communications	($204.3)	(45.1%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

27. The reduced requirements are attributable to a shorter liquidation period and termination of some communications services.

	Variance	
Information technology	($134.6)	(75.0%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

28. The reduced requirements are attributable to a reduction in the number of computer and laptop units in operation during the liquidation period.

	Variance	
Medical	($34.5)	(75.8%)

- **Mandate: non-extension of the Mission's mandate and its subsequent administrative liquidation**

29. The reduced requirements are due to non-provision of aero-medical evacuation of military and United Nations police personnel expected to be repatriated in July 2009, combined with the reduced number of months for deployment of contingent-owned equipment according to the drawdown plan.

IV. Actions to be taken by the General Assembly

30. **The actions to be taken by the General Assembly in connection with the financing of the Mission are:**

(a) **To reduce the appropriation of $15 million approved by the General Assembly under the terms of its resolution 63/293 for the administrative liquidation of the Mission for the period from 1 July to 31 December 2009 to the amount of $10,946,000 for the period from 1 July to 31 October 2009;**

(b) **Taking into account the amount of $10 million already assessed on Member States under the terms of resolution 63/293, to assess the additional amount of $946,000 for the administrative liquidation of the Mission for the period from 1 July to 31 October 2009.**

V. Summary of follow-up action taken to implement recommendations of the United Nations Board of Auditors and the Office of Internal Oversight Services

A. Board of Auditors

(A/63/5 (Vol. II))

Request/recommendation	*Action taken to implement request/recommendation*
End-of-service liabilities	
At UNOMIG the Board noted that the unused annual leave balances of some staff members used in computation of the accrued end-of-service liabilities were not accurate (para. 37).	The time and attendance software (matrix) has been developed and implemented in a number of peacekeeping missions, including UNOMIG. The user training sessions have been completed in missions. The matrix system will enable UNOMIG to maintain accurate attendance records of staff members, minimize the paperwork and avoid unnecessary delays in processing leave requests and monthly attendance reports. The system will enable staff members to view the balances of annual leave, mission subsistence allowance, sick leave and entitlements for occasional recuperation break, family visit and home leave. The Mission management will monitor the accounting for the end-of-service liabilities.
The Administration agreed with the Board's recommendation that it ensure that, in the computation of accrued end-of-service liabilities in respect of unused annual leave, the finance offices of the various missions reconcile the unused annual leave balances of staff members with the attendance records maintained by the human resources sections (para. 38).	

Request/recommendation	*Action taken to implement request/recommendation*
Indicators of achievement and outputs	
At UNOMIG, several planned indicators of achievement and outputs were not accomplished (para. 76 (b)).	UNOMIG continues to refine its achievement by reviewing the specific baselines and targets of the indicators of achievement and by quantifying clear outputs. This ongoing practice is complemented by the Mission's budget planning process. The budget framework is formulated on the basis of all the components' (military, police, political and mission support) plans and assumptions. However, the Georgian-Abkhaz peace process involves dynamics which at times are beyond the Mission's control and forecasting abilities. UNOMIG has conducted on-the-job training for all staff actively involved in the results-based-budgeting process during the preparation of the Mission's budget for the 2009/10 financial period, and the Mission has been focused on developing clear and measurable indicators of achievement in the Mission's results-based-budgeting framework for the 2009/10 financial period.
The Board reiterates its previous recommendation that the Administration ensure that UNOMIG takes appropriate measures to ensure that all the indicators of achievement and outputs for the results-based-budgeting framework are formulated as specific, measurable, attainable, realistic and time-bound to facilitate monitoring and reporting (para. 79).	
Physical verification by the property control and inspection units	
The Board noted that the Department of Field Support had issued a directive on 21 January 2008 requesting all missions to ensure that a 100 per cent physical inventory check was conducted and completed before the end of the financial year. According to the physical verification reports of the Department, eight missions conducted over 90 per cent physical verification, compared with five missions in the previous year. The remaining missions that have carried out less than 90 per cent coverage of physical verification are: United Nations Mission in the Sudan, United Nations Mission in Ethiopia and Eritrea, United Nations Mission for the Referendum in Western Sahara, United Nations Peacekeeping Force in Cyprus, United Nations Observer Mission in Georgia, African Union-United Nations Hybrid Operation in Darfur and United Nations Mission in the Central African Republic and Chad, as well as the United Nations Logistics Base (para. 214).	UNOMIG has issued an information circular dated 20 November 2008 outlining the 2008/09 period inspection which was scheduled to run from 25 November 2008 to 19 June 2009. The Mission's management has monitored and ensured that a 100 per cent physical verification rate of non-expendable equipment has been achieved by June 2009.
The Board is concerned that incomplete physical verification of non-expendable property could affect the completeness, accuracy and validity of the amount of $1.56 billion disclosed in the notes to the financial statements (para. 216).	

Request/recommendation	*Action taken to implement request/recommendation*
The Administration agreed with the Board's recommendation that it ensure that, for future financial periods, full and complete physical verifications are carried out to support the amount of non-expendable property that is disclosed in the notes to the financial statements (para. 217).	

B. Office of Internal Oversight Services

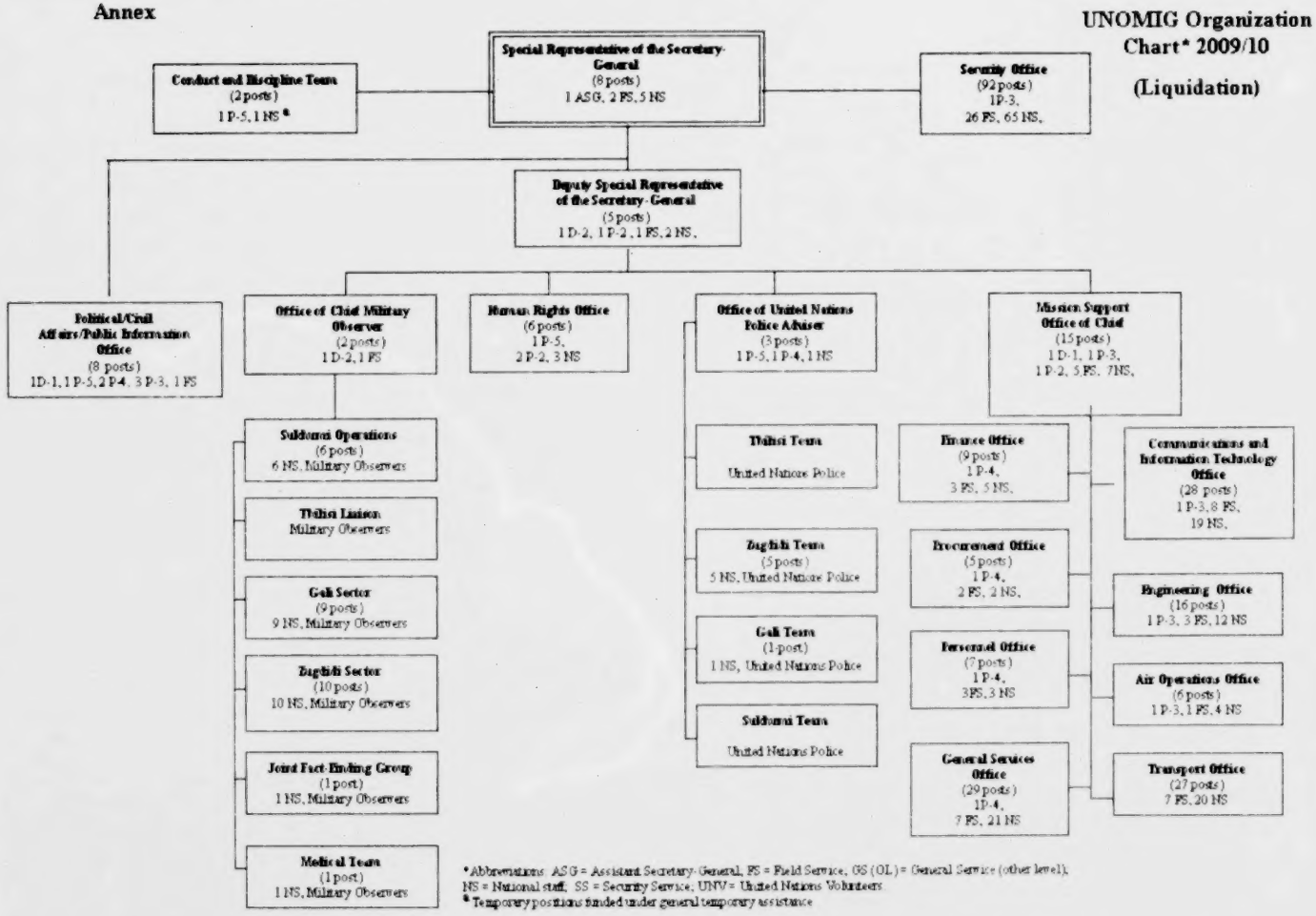
A/63/302 (Part II))

Request/recommendation	*Action taken to implement request/recommendation*
An audit of UNOMIG found that the Mission's bimonthly flights to Turkey were not used efficiently. Although the flights were intended for duty, most passengers on these flights were travelling for operational recuperation breaks, compensatory time off or leave. The Office of Internal Oversight Services found that, in cases where Mission flights were not justified because of the low number of duty passengers, the use of commercial aircraft instead of United Nations aircraft could have resulted in annual savings of more than $200,000. UNOMIG has accepted the recommendation and the Department of Field Support has confirmed that the reassessment of the UNOMIG air operations has been carried out and that the last flight to Istanbul took place in September 2008 (para. 50).	The Mission ceased all flights to Istanbul on 1 October 2008.

Annex

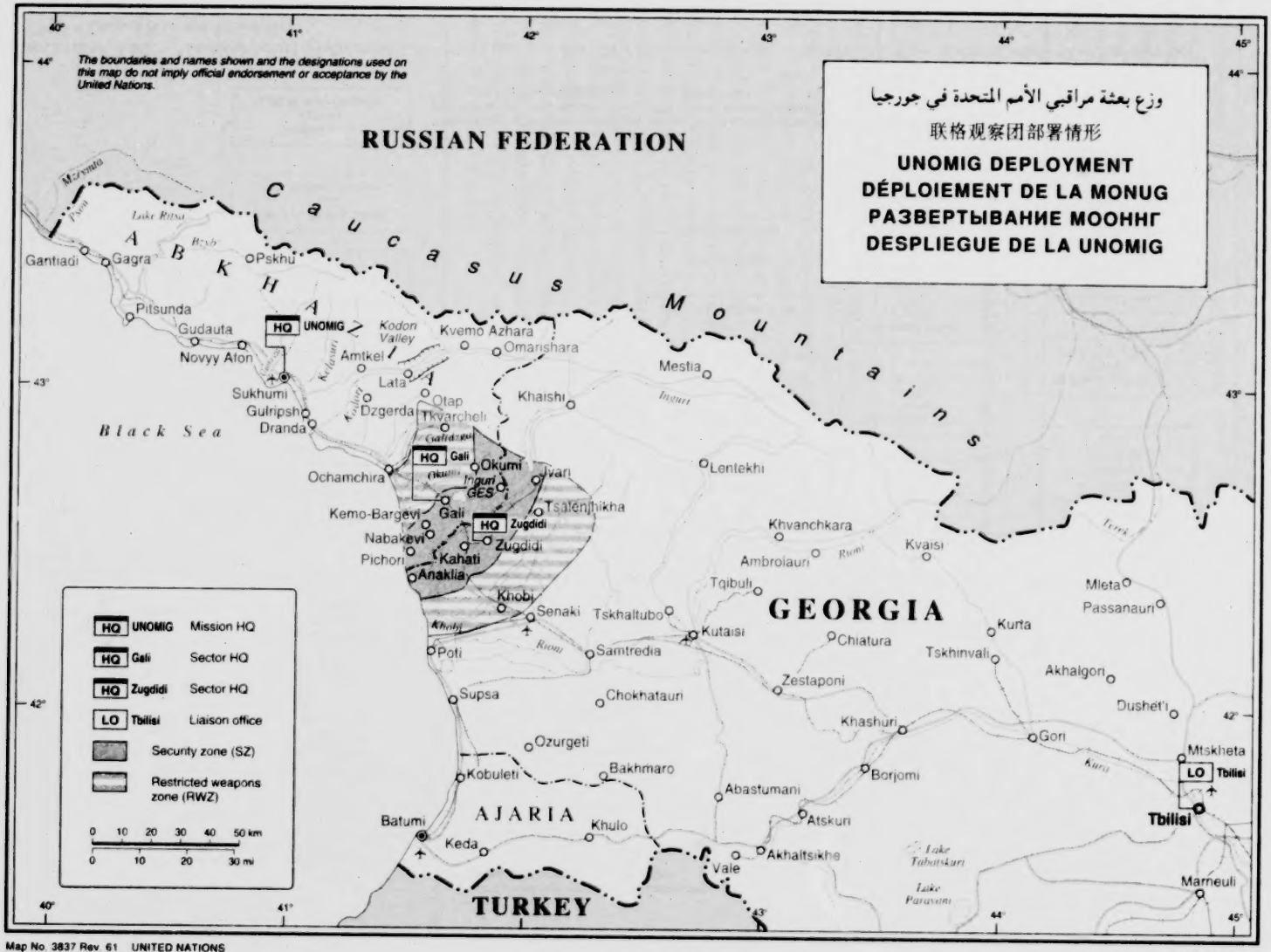
Organization chart

Annex



Abbreviations: ASG = Assistant Secretary-General; FS = Field Service; GS (OL) = General Service (Other level); NS = National staff; SS = Security Service; UNV = United Nations Volunteers.

[a] Temporary positions funded under general temporary assistance.



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Cartographic Section